

Internal Revenue Service

Department of the Treasury

Examiner:

Donna Meadors

Date: December 2, 2004

Examiner's Employee Identification Number:

73-2558

Contact Telephone Number:

(918)581-7030x241

Fax Number:

(918)581-7094

Mr. Lindsey K. Springer
5147 S. Harvard, Suite 116
Tulsa, OK 74106

Dear Mr. Springer

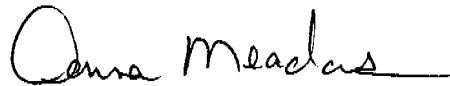
We have reviewed materials regarding your participation in tax avoidance transactions. Based on the information provided, we are discontinuing the review at this time with respect to possible action under Internal Revenue Code sections 6694, 6695, 6700, 6701, 7402, 7407 and 7408 as they relate to these transactions. This letter should not be considered to mean that the Internal Revenue Service has approved the tax avoidance transactions; rather, it is a notice that our action under the above code sections has been discontinued.

Our review of the transaction does not constitute an examination of your income tax returns. We may examine your income tax returns for correct determination of any income tax liability.

Please contact me if you have any questions you would like to discuss.

Thank you for your cooperation.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Donna Meadors", with a long horizontal flourish extending to the right.